



# New Hampshire

## Department of Revenue Administration

### Forms Standards for Software Vendors

#### **ALL FORMS ARE SUBJECT TO DEPARTMENT ACCEPTANCE**

NH Administrative Rules Governing Substitute Forms and Standards may be found at:  
<http://www.gencourt.state.nh.us/rules/rev2900.html>

Hard copy forms for acceptance should be sent to:

NH DRA Forms Committee  
PO Box 457  
Concord, NH 03302-0457

E-mail or facsimile requests for approvals are **NOT** accepted.

**SUBMIT FORMS IN ORDER AS IN PACKAGE X.**  
**NO PAPER CLIPS, ADHESIVE NOTES OR STAPLES.**

Requests for consideration are processed in the order received, as time permits.  
Overnight delivery of requests to DRA will not necessitate expeditious consideration.  
Requests for forms interpretation or clarification ONLY should be e-mailed to:

[formscmte@rev.state.nh.us](mailto:formscmte@rev.state.nh.us)

Acceptance of a form by the Department is intended solely as technical assistance to Substitute Forms Vendors to aid in their development of compatible forms. Such acceptance does not guarantee compatibility, nor shall such acceptance be construed as endorsement of any substitute form. In no event shall the Department be liable for any special, incidental, indirect or consequential damages of any kind, or any damages whatsoever, arising out of or in connection with the use of substitute forms accepted by the Department.

The NH Department of Revenue Administration communicates cooperatively with the National Association of Computerized Tax Processors. Additional information or assistance may be found on their web site at: [www.nactp.org](http://www.nactp.org)

**STANDARDS****FORM STANDARDS**

ALL FORMS ARE SUBJECT TO DEPARTMENT ACCEPTANCE

**FORMS**

<b>HEADER</b>	<b>LEFT CORNER</b>	Form Numbers shall have the word "Form", the form number and the document code number if applicable. These numbers should be in the upper left hand corner. The word "Form" should be in 6 point size, arial font. Form numbers displayed on the form are in uppercase letters in 12 point size bold arial font with a hyphen separating the letters from the number, surrounding box .5 line stroke. The document code, if applicable, is to be centered under the form name in 8 point size arial font. Example: <div><div>FORM</div><div>NH-1120</div><div>712</div></div>					
	<b>RIGHT CORNER</b>	On any form with a document identification number, in the upper right hand corner leave a blank box which will be used by the Department for the batch number with printed left and bottom border lines that are 1 inch or 6 picas high by 2 inches or 12 picas long, .5 line stroke. The words "FOR DRA USE ONLY" should appear inside the box at the bottom of the box in 6 point size arial font. On any form with a sequence number, the sequence number must be placed at least 1 inch below the top edge of the form.					
	<b>TITLE</b>	The complete Department name should be centered and all in uppercase letters using 8 point size arial font, uppercase letters. Directly under the Department name, the title of the form should be centered, all in upper case letters using 10 point size arial font in bold. Example: <div>NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION</div> <div>CORPORATION BUSINESS PROFITS TAX RETURN</div>					
<b>BODY</b>	<b>FONT SIZES</b>	The size of the font will depend on the amount of room there is for the information that is needed on the form, but will be no less than 8 point size arial font.					
	<b>DATES</b>	The date box should be 1 inch or 6 picas long with or without a vertical bar 3/16 of an inch or 3/4 of a pica high every 2 picas with the month, day and year below in 6 point size arial font as space permits. <div>Examples: <div>MoDayYear</div> or <div>MoDayYear</div></div>					
	<b>NUM-BERING</b>	Each line item or block should be numbered. Secondary lists should use lowercase letters with parentheses as follows. <div>1 2 3(a) 3(b)</div>					
	<b>JUSTIFY</b>	Full justification shall be used for all text where possible. Hyphenation should be turned off.					
	<b>REVISION DATES</b>	Revision date on each individual form will be the date that substantive changes are made to the form. All dates will reflect the date of release to the public.					
	<b>STEPS</b>	When line by line instructions are utilized on forms and the instructions separate the items into steps, the form should reflect the corresponding step on the form. Example: <table><tr><td>STEP 1 Please Print</td><td>Name</td></tr><tr><td>STEP 2 Figure Your Tax</td><td>Income</td></tr><tr><td>STEP 3 Figure your Credits</td><td>Credits</td></tr></table>	STEP 1 Please Print	Name	STEP 2 Figure Your Tax	Income	STEP 3 Figure your Credits
STEP 1 Please Print	Name						
STEP 2 Figure Your Tax	Income						
STEP 3 Figure your Credits	Credits						

**STANDARDS****FORM STANDARDS****FORMS** (continued)

FOOTER	LEFT CORNER	The lower left hand corner on all forms with a batch number should have a box with a printed top and right border line for the date stamp, .5 line stroke. This box should be 2 inches or 12 picas high by 1½ inches or 9 picas wide. The words "FOR DRA USE ONLY" should appear inside the top of the box in 6 point arial font. See example at bottom left corner of this page.
	RIGHT CORNER	The lower right hand corner should identify the form number with a month and year of most recent revision date change directly under the form number. This should be in 6 point size arial font. Example: <div>NH-1120 Rev. 8/2006</div>
	REVISION DATE	The revision date will always be in the lower right hand corner under the form number. Beginning with the form number and then the abbreviation of revised (i.e. Rev.), and then the month, slash and four digit year. Example: <div>NH-1120 Rev. 12/2006</div>
	IDENTIFICATION OF COMPUTER GENERATED "CG" FORMS	If the form is produced by a computerized tax processing company, or any organization other than the NH Department of Revenue Administration, the organization's name or acronym is to be printed in the bottom left side, outside of the box "FOR DRA USE ONLY" corner of all forms.
	SIGNATURE LINE	The signature line should always be at the bottom of the form and should identify the signature, title, where applicable, and date location. A large X should be on the signature line. Example:
		<div><div>X</div><div>SIGNATURE (IN INK) OF TAXPAYER</div><div>DATE</div></div> <div><div>X</div><div>SIGNATURE (IN INK) OF PREPARER IF OTHER THAN TAXPAYER</div><div>DATE</div></div>
<div>PRINT SIGNATORY NAME &amp; TITLE</div> <div>PRINT PREPARER'S NAME &amp; IDENTIFICATION NUMBER</div> <div>PREPARER'S ADDRESS</div>		
MAILING ADDRESS	The mailing address for the Department will always be under the signature line and must include "Mail To:", the Department name "NH DRA", followed by the division name and mailing address all in uppercase letters with arial print font. The size of the font depends on the amount of space available. It may be in a text block or a single line as space permits. Examples: <div>Example 1:<div><div>MAIL TO:</div><div>NH DRA PO BOX 637 CONCORD, NH 03302-0637</div></div>Example 2:<div>MAIL TO: NH DRA, PO BOX 637, CONCORD, NH 03302-0637</div></div>	

Example of Date  
Stamp Corner:

FOR DRA USE ONLY

**STANDARDS****FORM STANDARDS****FORMS INSTRUCTIONS**

<b><u>HEADER</u></b>	<b>LEFT CORNER</b>	<p>Form Instructions shall have the word "Form" and the form number if applicable. The word "Instructions" shall appear in initial case under the form number. These numbers should be in the upper left hand corner. The word "Form" should be in 6 point size arial font. Form numbers are to be capitalized with a hyphen separating the letters from the numbers, in bold, boxed using a .5 line stroke. The form number should be in 12 point size arial font. The word "Instructions" should be in 8 point size arial font. Example:</p> <div style="text-align: center;"> <small>FORM</small>  <b>NH-1120</b>  <small>Instructions</small> </div>
	<b>RIGHT CORNER</b>	Nothing is designated for the upper right corner of the Instructions.
	<b>TITLE</b>	<p>The complete Department name should be centered and all in uppercase letters using 8 point size arial font. Directly under the Department name, the title in 10 point size arial font and centered. The word "Instructions" on the form under the title and should be centered, all in upper case letters using 8 point size arial font in bold. Example:</p> <div style="text-align: center;"> <small>NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION</small>  <b>CORPORATION BUSINESS PROFITS TAX RETURN INSTRUCTIONS</b>  <small>INSTRUCTIONS</small> </div>
<b><u>BODY</u></b>	<b>FONT</b>	The font should be arial 8 point size on instructions wherever possible.
	<b>USE OF TABLES</b>	The use of two or three column tables on instructions is recommended with step numbers or description in the left column and text instructions on the right. Boxes should be .5 line stroke. The left side column is .5" wide.
	<b>USE OF BULLETS</b>	<p>Bullets may be used for lists of items. If used, bullets should be small solid circles or squares and instructions after bullets should begin in lowercase letters.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>▪ enter the amount on Line 3</li> <li>▪ enter the amount on Line 4</li> <li>▪ total the amount on Line 5</li> </ul>
	<b>USE OF % OR PERCENT</b>	<p>The word "percent" is to be spelled out after numbers displayed in text as in example 1. If numerals are displayed, the % sign is to be used as in example 2.</p> <p style="text-align: right;">Example 1:     three percent</p> <p style="text-align: right;">Example 2:     3 %</p>
	<b>JUSTIFY</b>	Use full justification on all text.
<b><u>FOOTER</u></b>	<b>LEFT CORNER</b>	There is nothing designated for the lower left hand corner of the instruction page.
	<b>RIGHT CORNER</b>	<p>The lower right hand corner shall have the form number and revision date in 6 point size arial font with the word "Instructions" on the line below the revision date in the same font size and the date of the revision.</p> <p style="text-align: right;">Example:     <small>NH-1120</small>  <small>Instructions</small>  <small>Rev. 10/2006</small></p>

**STANDARDS****FORM STANDARDS****PAYMENT FORM**

<b>HEADER</b>	<b>LEFT CORNER</b>	The word "Form" should be in 6 point size arial font. Form letters are to be capitalized with a hyphen separating the letters from the numbers, these numbers should be in 12 point size arial font. The document code should be in 8 point size arial font. Example: <div style="border: 1px solid black; padding: 2px; display: inline-block; text-align: center;">FORM <b>NH-1120-ES</b> 702</div>																								
	<b>RIGHT CORNER</b>	The upper right hand corner shall have a box that is 1 inch or 6 picas high x 2 inches or 12 picas long. This is for the batch number and shall be on each individual voucher form.																								
	<b>TITLE</b>	The complete Department name should be centered and all in uppercase letters using 8 point size arial font. Directly under the Department name, the title of the form should be centered, all in upper case letter using 10 point size arial font in bold. Example: <div style="text-align: center;">NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION <b>ESTIMATED CORPORATION BUSINESS TAX</b></div>																								
<b>BODY</b>	<b>TAX PERIOD</b>	Centered across the top there is to be beginning and ending tax period line in 8 point size arial font, with the month, day and year under the date line. Examples:  For the CALENDAR year <b>1999</b> or other tax period beginning <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="font-size: 8pt;">Mo</td><td style="font-size: 8pt;">Day</td><td style="font-size: 8pt;">Year</td></tr></table> and ending <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="font-size: 8pt;">Mo</td><td style="font-size: 8pt;">Day</td><td style="font-size: 8pt;">Year</td></tr></table> For the CALENDAR year <b>1999</b> or other tax period beginning <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="font-size: 8pt;">Mo</td><td style="font-size: 8pt;">Day</td><td style="font-size: 8pt;">Year</td></tr></table> and ending <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="font-size: 8pt;">Mo</td><td style="font-size: 8pt;">Day</td><td style="font-size: 8pt;">Year</td></tr></table>				Mo	Day	Year				Mo	Day	Year				Mo	Day	Year				Mo	Day	Year
	Mo	Day	Year																							
Mo	Day	Year																								
Mo	Day	Year																								
Mo	Day	Year																								
<b>IDENTIFICATION NUMBERS</b>	Department, Social Security and Federal Identification number headings shall be spelled out above the fill in area, using 6pt arial font in uppercase letters. As space permits, the writing area should be .25"h x 2.75"w. Example: <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"><div style="border-bottom: 1px solid black; padding-bottom: 2px;">SOCIAL SECURITY NUMBER</div><div style="border-bottom: 1px solid black; padding-bottom: 2px;">FEDERAL IDENTIFICATION NUMBER</div><div style="padding-bottom: 2px;">DEPARTMENT IDENTIFICATION NUMBER</div></div>																									
<b>REMITTANCE ADDRESS</b>	A remittance address box should appear under the signature and title line. Example: <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"><div>MAIL</div><div>TO: NH DRA PO BOX 637 CONCORD NH 03302-0637</div></div>																									
<b>FOOTER</b>	<b>LEFT CORNER</b>	At the lower left corner of each form, there should be a box that is 1½ inches or 9 picas wide by 2 inches or 12 picas high for the date stamp, with lines at the top and right side. The words "FOR DRA USE ONLY" should appear inside the top of the box in 6 point size arial font. See example at the bottom of page 2.																								
	<b>RIGHT CORNER</b>	The lower right hand corner should have the form number with a month and year of most recent revision date change directly under the form number. The arial font size should be 6 point. Example: NH-1120-ES Rev. 10/2007																								
	<b>REVISION DATE &amp; UPDATE</b>	The revision date will always be in the lower right hand corner under the form number. Beginning with the form number and then the abbreviation of revised (i.e. Rev.), and then the month, slash and four-digit year. The update will be just the word Update and and the date. Example: NH-1120-ES Rev. 10/2007																								
	<b>IDENTIFICATION OF "CG" FORMS</b>	If the form is produced by a computerized tax processing company, or any organization other than the NH Department of Revenue Administration, the organization's name or acronym is to be printed in the bottom left corner of all forms. Example at the lower left corner of this page.																								
	<b>FORM SIZE</b>	All payment vouchers shall measure one third of an 8.5" x 11" page.																								

**STANDARDS****FORM STANDARDS****GENERAL STANDARDS**

<b>FORM NUMBERING</b>	Form numbers are to be assigned by the Forms Coordinator and approved by Policy Committee, with input from the Document Processing Division. See the Forms Coordinator for new form numbers.
<b>PAPER COLORS</b>	<p>Copies of all forms are acceptable on white paper or on the Department's standard paper colors for forms as follows:</p> <p>Business Tax Forms: Corporate.....Blue      Interest &amp; Dividends..... Green  Waters Edge ..... White      CST..... Yellow  Proprietorships..... White      Meals &amp; Rentals..... Pink  Partnerships..... Yellow      Utility Property Tax..... White  Fiduciary ..... Pink      Miscellaneous ..... White  Low &amp; Moderate.....a different color each year.</p>
<b>JUSTIFY</b>	Full justification alignment is to be used whenever possible on all forms.
<b>HYPHENATION</b>	No hyphenation is to be used on forms except in the form name, number, and left column of document table.
<b>SEQUENCE NUMBERS</b>	Sequence numbers may be used where applicable on any form that does not have a batch number. If used, sequence numbers should appear in the upper right corner.
<b>ABBREVIATIONS</b>	Abbreviations are discouraged. Spell out the words "Federal Employer Identification Number, Social Security Number and Department Identification Number" on any line-by-line or general instructions. Examples: FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER or DEPARTMENT IDENTIFICATION NUMBER. Do Not abbreviate part and spell out part (i.e. Federal ID Number).
<b>SPECIAL REQUIREMENTS</b>	Use of "Tax Year" vs "Tax Period". Use the term tax period in all cases unless the tax year can <u>only</u> be a calendar year.
<b>DOLLARS &amp; CENTS BOXES</b>	<p>Whenever a box is provided on any NH Department of Revenue Administration form for a numerical dollar amount to be entered, it is to have a line separating the dollar amount from the cents. The cents box is .36" x .25", as space permits. Total box area is .25"h x 1.25"w, using a .5 line stroke, as space permits. Example:</p> <div style="border: 1px solid black; width: 100px; height: 20px; margin-left: auto; margin-right: auto; position: relative;"> <div style="position: absolute; top: 0; right: 0; width: 20px; height: 20px; border: 1px solid black;"></div> </div>
<b>WEBSITE</b>	The Department of Revenue Administration web site should be on ALL forms. <a href="http://www.nh.gov/revenue">www.nh.gov/revenue</a>
<b>PAY AND DO NOT PAY</b>	Put <b>PAY THIS AMOUNT →</b> and <b>DO NOT PAY →</b> on the proper lines of the form.

For the CALENDAR year **2009** or other taxable period beginning 

Mo	Day	Year
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 and ending 

Mo	Day	Year
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<b>STEP 1</b> <b>Print</b> <b>or Type</b>	PROPRIETOR LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	NAME OF PROPRIETORSHIP, ESTATE OR TRUST		FEDERAL IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (continued)		
	CITY/TOWN, STATE & ZIP CODE		

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EXAMPLE

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.  
(If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

☐ **POA:** By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

☒ **SIGNATURE OF TAXPYAER (IN INK)** **DATE** **PREPARER'S TAX IDENTIFICATION NUMBER** **PREPARER'S TELEPHONE NUMBER**

**PRINT SIGNATORY NAME & TITLE** **SIGNATURE (IN INK) & PRINTED NAME OF PREPARER** **DATE**

**PREPARER'S ADDRESS**

**CITY/TOWN, STATE, ZIP CODE**

MAIL NH DRA  
TO: PO BOX 0000  
CONCORD NH 03302-0000

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FORMS STANDARDS**

**ACCEPTABLE FORMS STANDARDS BY COMPUTERIZED TAX PROCESSORS**

All computer generated forms are subject to Department acceptance. Eligible forms for reproduction are limited to Business Tax Forms published annually within Package X. Computerized tax forms shall be submitted to the New Hampshire Department of Revenue Administration, as specified in this document, prior to publication or release to the general public. E-mail or facsimile requests for approvals are NOT accepted. SUBMIT FORMS IN ORDER AS IN PACKAGE X. NO PAPER CLIPS, ADHESIVE NOTES OR STAPLES. Requests for consideration are processed in the order received, as time permits. Overnight delivery of requests to DRA will not necessitate expeditious consideration.

Requests for forms interpretation or clarification ONLY should be e-mailed to: [formscmte@rev.state.nh.us](mailto:formscmte@rev.state.nh.us)

Paper Size	8½ " x 11"
Paper Color	White
Ink Color	Black
Page Orientation	Portrait
Font Type	Arial
Font Size	Varies, see specific areas of use.
Shaded Areas	Lines or Dots may be used in place of shading or screens, tint at approximately 40% density.
Rotated text	Rotated text such as "Print or Type" may be positioned horizontally.
State Seals	State Seals may be omitted from computer generated forms.
Rounding to the nearest Dollar	Although New Hampshire will accept all forms with amounts rounded to the nearest dollar, all completed forms submitted to this Department must display either a box for the cents field or a decimal and two digits to the right. There will be no exceptions to this rule until such time as the New Hampshire statutory provisions mandate rounding to the nearest whole dollar.
Names and Address	Names and address should be programmed to be printed in uppercase letters whenever possible.
Abbreviations	Use of abbreviations is discouraged.
Margins	½ inch margins are acceptable on all forms as long as all text and data is legible providing that the sizes of the boxes in the top right corner and bottom left corner are maintained at 1" x 2" and 2" x 1½", respectively. See sample forms.